



**COMMUNICATIONS SERVICES TAX APPLICATION FOR RESALE**

Name of Applicant

CST Registration Number

Number & Street Address

Taxpayer Identification Number

Address (continued)

City / Town

State

Zip Code + 4 (or Canadian Postal Code)

Provide a detailed explanation of why you believe that your purchase of communications services are exempt from the Communications Services Tax pursuant to RSA 82-A:9. (Attach additional pages, if necessary.)

Provide a listing of businesses to whom you resell communications services.

Do you resell 100% of your purchases?  Yes  No

Do you use communications services for any of your own administrative purposes?  Yes  No

If you are reselling less than 100% provide an explanation of how you calculated the resale percentage and what the percentage is.

Under penalties of perjury, I declare that I have examined this document, and to the best of my belief it is true, correct and complete.

Signature of Authorized Representative

MMDDYYYY

Print Signatory Name & Title

Resale Certificate Number (**DRA USE ONLY**)



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**GENERAL INSTRUCTIONS**

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**WHO MUST FILE**

Any person who seeks exemption from collecting and remitting Communications Services Tax (CST) because such person purchases services for use as a component part of the service provided by such person to the ultimate retailer consumer shall apply for a resale number pursuant to RSA 82-A:9 and Rev 1608.01.

Any sale for resale made by a retailer shall be taxable under RSA 82-A, unless the reseller has an active reseller number from the Department and furnishes that number to the retailer in certifying that the sale to the reseller is nontaxable because of being a sale for resale.

**APPLICANT IDENTIFICATION**

Indicate in the spaces provided applicant's name and address, CST registration number issued by the NH DRA, taxpayer identification number [Federal Employer Identification Number (FEIN) or Social Security Number (SSN)].

**REQUIRED INFORMATION**

- Detailed explanation of why the applicant's purchases of communications services are exempt from communications services tax.
- List of businesses to whom applicant resells communications services.
- Provide an explanation of how the resale percentage is calculated and what the percentage is.

**SIGNATURE**

The application must be signed and dated by the authorized representative of the applicant.

**WHERE TO FILE**

Mail to:  
NH DRA  
PO BOX 637  
Concord, NH 03302-0637

**ADDRESS CHANGE**

The applicant or agent must report any address changes under separate cover by filing a Form DP-144, Communications Services Tax Registration Change Request Form.

**NEED FORMS?**

To obtain additional forms, you may visit our website at [www.revenue.nh.gov/](http://www.revenue.nh.gov/) or call the Forms Line at (603) 230-5001.

**NEED HELP?**

Questions not covered here may be answered in our Frequently Asked Questions (FAQ) available on our website at [www.revenue.nh.gov/](http://www.revenue.nh.gov/) or by calling Taxpayer Services at (603) 230-5920, Monday through Friday, 8:00 am to 4:30 pm. All written correspondence to the Department should include the taxpayer name, taxpayer identification number, the name of a contact person and a daytime telephone number. Individuals who need auxiliary aids for effective communications in programs and services of the New Hampshire Department of Revenue Administration are invited to make their needs and preferences known. Individuals with hearing or speech impairments may call TDD Access: Relay NH 1-800-735- 2964.